

**AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior version, and listings, of claims in the application:

**Listing of Claims:**

Claim 1 (Previously Presented): A multilayer magnetic recording medium which comprises, on a nonmagnetic substrate, at least one upper binder-containing magnetic recording layer which has a thickness of less than 0.5  $\mu\text{m}$  and contains finely divided magnetic pigment having a coercive force  $H_c$  of 80 - 250 kA/m, and at least one lower binder-containing layer which contains an isotropic magnetically soft pigment which comprises  $\gamma\text{-Fe}_2\text{O}_3$ ,  $\text{Fe}_3\text{O}_4$  or a solid solution of these components, the coercive force  $H_c$  of the lower layer being less than 4 kA/m and the anhysteretic susceptibility of the lower layer at 2 kA/m being greater than 7, said isotropic magnetically soft pigment having a mean crystallite size of from 7 to 17 nm, a specific surface area determined on the basis of the BET method is more than 70  $\text{m}^2/\text{g}$ , and a spherical, cubic or amorphous shape.

Claim 2 (Original): A magnetic recording medium as claimed in claim 1, wherein the coercive force  $H_c$  of the pigment in the upper layer is from 130 to 220 kA/m.

Claim 3 (Original): A magnetic recording medium as claimed in claim 1, wherein the magnetic pigment in the upper layer is a metal pigment or metal alloy pigment.

Claim 4 (Original): A magnetic recording medium as claimed in claim 1, wherein the magnetic pigment in the upper layer is a hexagonal ferrite pigment or a Co-modified  $\gamma\text{-Fe}_2\text{O}_3$ , a Co-modified  $\text{Fe}_3\text{O}_4$  or a solid solution of these components.

Claim 5 (Canceled)

Claim 6 (Original): A magnetic recording medium as claimed in claim 1, wherein the amount of the magnetically soft pigment in the lower layer is more than 45% by weight, based on the weight of all pigments in the lower layer.

Claim 7 (Currently Amended): A magnetic recording medium as claimed in claim 4 2, wherein the amount of the magnetically soft pigment in the lower layer is more than 45% by weight, based on the weight of all pigments in the lower layer.

Claim 8 (Original): A magnetic recording medium as claimed in claim 6, wherein the amount of the magnetically soft pigment in the lower layer is more than 75% by weight, based on the weight of all pigments in the lower layer.

Claim 9 (Original): A magnetic recording medium as claimed in claim 7, wherein the amount of the magnetically soft pigment in the lower layer is more than 75% by weight, based on the weight of all pigments in the lower layer.

Claim 10 (Original): A magnetic recording medium as claimed in claim 1, wherein the magnetically soft pigment in the lower layer has been surface-treated with an aluminum compound or with a silicon compound or with a mixture of the two compounds.

Claim 11 (Original): A magnetic recording medium as claimed in claim 9, wherein the magnetically soft pigment in the lower layer has been surface-treated with an aluminum compound or with a silicon compound or with a mixture of the two compounds.

Claim 12 (Canceled)

Claim 13 (Canceled)

Claim 14 (Original): A magnetic recording medium as claimed in claim 1, wherein the lower layer contains at least one nonmagnetic pigment in addition to the magnetically soft pigment.

Claim 15 (Currently Amended): A magnetic recording medium as claimed in claim 1, wherein the lower layer contains at least one nonmagnetic pigment in addition to the magnetically soft pigment.

Claim 16 (Original): A magnetic recording medium as claimed in claim 14, wherein the nonmagnetic pigment is acicular, having a mean longitudinal axis of from 5 to 200 nm, or spherical or amorphous, having a mean particle size of from 5 to 350 nm.

Claim 17 (Original): A magnetic recording medium as claimed in claim 15, wherein the nonmagnetic pigment is acicular, having a mean longitudinal axis of from 5 to 200 nm, or spherical or amorphous, having a mean particle size of from 5 to 350 nm.

Claim 18 (Original): A magnetic recording medium as claimed in claim 15, wherein the nonmagnetic pigment is  $\alpha$ -Fe<sub>2</sub>O<sub>3</sub>.

Claim 19 (Original): A magnetic recording medium as claimed in claim 16, wherein the nonmagnetic pigment is  $\alpha$ -Fe<sub>2</sub>O<sub>3</sub>.

Claim 20 (Original): A magnetic recording medium as claimed in claim 15, wherein the nonmagnetic pigment is carbon black.

Claim 21 (Original): A magnetic recording medium as claimed in claim 16, wherein the nonmagnetic pigment is carbon black.

Claim 22 (Original): A magnetic recording medium as claimed in claim 15, wherein the nonmagnetic pigment is a mixture of carbon black and  $\alpha$ -Fe<sub>2</sub>O<sub>3</sub>.

Claim 23 (Original): A magnetic recording medium as claimed in claim 16, wherein the nonmagnetic pigment is a mixture of carbon black and  $\alpha$ -Fe<sub>2</sub>O<sub>3</sub>.

Claim 24 (Withdrawn): A process for the production of a multilayer magnetic recording medium which comprises, on a nonmagnetic substrate, at least one upper binder-containing magnetic recording layer which has a thickness of less than 0.5  $\mu$ m and contains a finely divided magnetic pigment having a coercive force H<sub>c</sub> of 80 - 250 kA/m, and at least one lower binder-containing layer which contains an isotropic magnetically soft pigment which comprises  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub> or a solid solution of these components, the coercive force H<sub>c</sub> of the lower layer being less than 4 kA/m and the anhysteretic susceptibility of the lower layer at 2 kA/m being greater than 7, said isotropic magnetically soft pigment having a mean crystallite size of from 7 to 17 nm, a specific surface area determined on the basis of the BET method is more than 70 m<sup>2</sup>/g, and a spherical, cubic or amorphous shape, comprising:

- mixing, kneading and dispersing of an isotropic magnetically soft pigment, selected from  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub> or a solid solution of these components, a binder, a solvent and further additives and applying the dispersion to a nonmagnetic substrate to form a moist lower layer;
- mixing, kneading and dispersing a finely divided magnetic pigment having a coercive force H<sub>c</sub> of 80 – 250 kA/m with a binder, a solvent and further additives and applying the dispersion to the lower layer for form a moist upper magnetic recording layer;
- orienting the moist layers in a magnetic field;
- drying the moist layers until the upper layer reaches a thickness of less than 0.5  $\mu$ m; and
- subsequent calendering and separating,

so that the coercive force of the lower layer is less than 4 kA/m and the anhysteretic susceptibility of the lower layer at 2 kA/m is greater than 7.

**Claim 25 (Withdrawn):** A process for forming a multilayer magnetic recording medium which comprises, on a nonmagnetic substrate, at least one upper binder-containing magnetic recording layer which has a thickness of less than 0.5  $\mu$ m and contains a finely divided magnetic pigment having a coercive force  $H_c$  of 80 - 250 kA/m, and at least one lower binder-containing layer which contains an isotropic magnetically soft pigment which comprises  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub> or a solid solution of these components, the coercive force  $H_c$  of the lower layer being less than 4 kA/m and the anhysteretic susceptibility of the lower layer at 2 kA/m being greater than 7, which comprises adding as the isotropic magnetically soft pigment in the lower layer at least one of  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub> and a solid solution of these components, and which has a mean crystallite size of from 7 to 17 nm, said isotropic magnetically soft pigment having a specific surface area determined on the basis of the BET method is more than 70  $m^2/g$ , and a spherical, cubic or amorphous shape.

**Claim 26 (Previously Presented):** A magnetic tape, magnetic card or floppy disk comprising a multilayer magnetic recording medium which comprises, on a nonmagnetic substrate, at least one upper binder-containing magnetic recording layer which has a thickness of less than 0.5  $\mu$ m and contains a finely divided magnetic pigment having a coercive force  $H_c$  of 80 - 250 kA/m, and at least one lower binder-containing layer which contains an isotropic magnetically soft pigment which comprises  $\gamma$ -Fe<sub>2</sub>O<sub>3</sub>, Fe<sub>3</sub>O<sub>4</sub> or a solid solution of these components, the coercive force  $H_c$  of the lower layer being less than 4 kA/m and the anhysteretic susceptibility of the lower layer at 2 kA/m being greater than 7, said isotropic magnetically soft

pigment having a mean crystallite size of from 7 to 17 nm, a specific surface area determined on the basis of the BET method is more than 70 m<sup>2</sup>/g, and a spherical, cubic or amorphous shape.

**Claim 27 (Previously Presented):** A magnetic recording medium as claimed in claim 1, wherein the specific surface area of the magnetically soft pigment determined on the basis of the BET method is more than 100 m<sup>2</sup>/g.